

**LEGISLATIVE SERVICES AGENCY  
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**FISCAL IMPACT STATEMENT**

**LS 6279**

**BILL NUMBER:** HB 1323

**NOTE PREPARED:** Jan 5, 2010

**BILL AMENDED:**

**SUBJECT:** Fees on Recreational Vehicles and Truck Campers.

**FIRST AUTHOR:** Rep. Dodge

**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:** X GENERAL  
DEDICATED  
FEDERAL

**IMPACT:** State & Local

**Summary of Legislation:** This bill provides that a recreational vehicle that remains at a single location throughout the calendar year is not subject to motor vehicle registration or to the excise tax on recreational vehicles and truck campers. It eliminates truck campers from that excise tax.

The bill provides that a county in which a recreational vehicle is principally stored or operated during the registration year that is not the county of the owner's residence receives the excise tax revenue from the recreational vehicle.

This bill also permits a county executive to adopt an ordinance to require registration in the county of: (1) recreational vehicles located in the county that are not subject to motor vehicle registration; and (2) truck campers located in the county for at least 30 days during the year. It provides for payment of a registration fee to the county treasurer, deposit of fee revenue in the county general fund, and enforcement of payment of the fees in the manner that personal property taxes are enforced. It provides that the amount of the fee is: (1) for a recreational vehicle, the amount of excise tax on recreational vehicles that would have applied if the recreational vehicle had been subject to that tax; or (2) for a truck camper, an amount determined by the county executive.

**Effective Date:** January 1, 2010 (retroactive).

**Explanation of State Expenditures:** Before 2008, recreational vehicles (RVs) and truck campers were assessed as personal property. Taxpayers listed this property on an individual-owned property tax return and filed it with the township assessor. In 2008, the property tax was replaced with an excise tax beginning in CY 2010. The Bureau of Motor Vehicles (BMV) would administer the collection of the tax, which is then transferred to the counties. The agency would probably have to make software changes to implement the

requirements of this bill. However, this should be within the agency's routine administrative functions and should be able to be implemented with no additional appropriations, assuming near customary agency staffing and resource levels.

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:** This bill would eliminate truck campers from the excise tax. It also stipulates that if an RV remains at a single location throughout the calendar year, it will not be subject to the excise tax nor would it have to be registered. If an RV that is subject to the tax is principally stored or operated in a county other than the owner's county of residence, the county in which the RV is stored or operated would receive any excise tax collected.

After 2009, the bill gives county executives the authority to supercede the requirements of this bill outlined above. County executives would have the option of passing an ordinance requiring that any RV located in that county be registered. This would take effect even if the RV has been stored in a single location throughout the year, and therefore, under this bill, would not ordinarily have to be registered or subjected to the excise tax. The ordinance would also apply to truck campers that are located in the county for a combined period of 30 days or more. The county, under this ordinance, may impose a registration fee to be paid to the county treasurer for deposit into the general fund. Delinquent taxpayers would be treated in the same manner as those taxpayers who are delinquent in paying their personal property taxes.

According to the latest data from the BMV, there were approximately 70,703 RVs registered in the state in 2008. The number of truck campers is not known. There would be two revenue impacts on counties. The first would depend on the number of RVs subject to the excise tax that are principally stored or operated in one county but whose owners live in another. Under this bill, the excise tax on those vehicles would be transferred from the owner's county of residence to the county where the vehicle is stored or operated.

The second impact would be on those counties who choose to impose a registration fee on RVs and truck campers that the bill would ordinarily exempt from paying. This impact is indeterminable at this time and would depend on local action.

**State Agencies Affected:** BMV.

**Local Agencies Affected:** Counties.

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